



State of Washington
Department of Revenue
Special Programs Division
Miscellaneous Tax
PO Box 47464
Olympia WA 98504-7464

LEASEHOLD EXCISE TAX RETURN FEDERAL PERMIT OR LEASE

Annual 2000

A/00

See Item 4 on reverse for due date.



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Show Changes in Address or Ownership.

INSTRUCTIONS

- Column 1 (Tax Area Code) must contain the Tax Area Code (Levy Code) for each federal permit or lease. This can be requested from the county assessor's office in the county where the property is located or may be obtained from the personal property statement if applicable. (This code is used to distribute the tax back to local government bodies for payment of services in the area where the leased property is located.) If a single permit or lease extends into more than one tax area, enter each tax area code as if it represents a single lease. Rent should be apportioned between areas on the basis of approximate property value within each area.
- Column 2 (Location Code) must contain the proper code for the location of the property leased. Location Codes may be obtained from the listing on page 4.
- For each permit or lease, enter in column 3 (Term of Lease) the inclusive dates of the lease and the lease number.
- For each permit or lease, enter in column 4 (Taxable Rent Due) the amount of taxable rent covering the above period. Taxable rent includes:
 - The total cash payments according to the requirements of the lease.
 - Expenditures for the protection of the federal government's interest when required by the terms of the lease.
 - Expenditures for improvements to the property to the extent that such improvements become the property of the federal government.
- Compute column 5 (Gross Tax Due) by multiplying column 4 (Taxable Rent Due) by the 12.84% (.1284) tax rate and enter this amount.
- Column 6 (Less Applicable Credit) applies **only** to a "Product Lease", see definition and instructions below. Otherwise, transfer the amount in column 5 (Gross Tax Due) to column 7 (Net Tax Due).
Product Lease Credit: If a federal lease is a product lease - leases for use in production of agricultural or marine products to the extent that such leases provide for rent to be paid by the delivery of stated percentage of the production of such products - you are entitled to a tax credit (a reduction in the tax) of 33% of the tax due. Enter this credit amount in the "Less Applicable Credit" column. Subtract it from the Gross Tax Due amount and enter the difference in the "Net Tax Due" column.
- Total the Net Tax Due for all federal permits or leases and enter this amount in the "Total Tax Due" box. If the total tax is \$32.09 or less, (12.84% of \$249.99) skip to No. 10.
- Enter the amount of your payment in the "Total Payment Enclosed" box.
- Attach remittance made payable to the Washington State Department of Revenue.
- Sign and date page 1.
- Should you have questions regarding your tax liability, please call the Department of Revenue at (360) 586-5190.

See General Information on the back of this return for additional information on taxable rent.

1 Tax Area Code	2 Location Code	3 Term of Lease/Lease No.	4 Taxable Rent Due	5 Gross Tax Due (.1284 X Taxable Rent)	6 Less Applicable Credit	7 Net Tax Due

Signature: _____

Phone No: _____

Date: _____

Total Tax Due
Late Penalty - 5% of Total Tax Due
(Minimum \$5.00)

Total Payment Enclosed

General Information on Leasehold Excise Tax

The following is a brief explanation discussing the more important provisions of (Chapter 61, Laws of 1975-76, 2d Extraordinary Session). For the exact statutory language and precise definition of terms, refer to the law itself, which can be obtained by writing to the Department of Revenue at the address on the reverse side.

1. *Who must register with the Department of Revenue and file leasehold excise tax returns?*
A: All non-exempt private users of federally owned property or federal trust lands.
2. *Who are non-exempt private users?*
A: Anyone who would be subject to payment of property tax on the leasehold property if it were owned fee simple unless expressly exempted in the Leasehold Excise Tax Law.
3. *What is the effective date of the 12% leasehold excise tax? (Revised to 12.84% July, 1982.)*
A: January 1, 1976. The tax will apply to rent on leases in existence on or after January 1, 1976.
4. *When is the Leasehold Excise Tax return due?*
A: Leasehold Excise Tax returns are due 15 days after the contract rent is due to the lessor. Tax reporting frequency will be assigned by the Department of Revenue on the basis of tax amounts involved for each account filing tax returns.
5. *What is the measure of the tax on which the 12.84% tax is computed and paid?*
A: "Taxable Rent" which is the contract rent paid to the lessor or to another for the benefit of the lessor, plus lessee expenditures for the protection of the lessor's interest and lessee expenditures for improvements which revert to the lessor. Where contract rent paid is less than the maximum amount negotiable or attainable by a lessor, the Department of Revenue may determine and compute a larger amount of taxable rent (for tax purposes) under the guidelines and conditions set out in the law.
6. *What leasehold interests in publicly owned property are exempt or excluded from the leasehold excise tax?*
A: Interests held by persons who would be exempt from property tax under Chapter 84.36 RCW if they owned property such as churches, public cemeteries, schools, and;
 - a. Personal property owned by the United States or a foreign government where use is granted pursuant to a contract solely for the manufacture of articles for sale to the U.S. or foreign government.
 - b. Road or utility easements or rights of access, occupancy, or use granted solely to permit the removal of materials or products purchased from a public owner or lessee of a public owner.
 - c. Interests in operating properties of public utilities subject to property tax under Chapter 84.12 RCW.
 - d. School housing for students which is exempt from property tax under RCW 84.36.010 and RCW 84.36.050.
 - e. Subsidized housing for which an income qualification is specified for residents.
 - f. Property used for nonprofit fair association purposes but sub-lessees of a fair association are not exempt unless they would have been exempt as the primary lessee.
 - g. Residential property used by an employee of the owner, where such residence is a condition of employment.
 - h. Interests of tribally enrolled Indians of trust land owned or held by an Indian or an Indian tribe.
 - i. Interests in any real property of an Indian or Indian tribe held in trust by the U.S. providing the contract rent is 90% or more of fair market rental.
 - j. Interests for which taxable rent is less than \$250 per year.
 - k. Interest giving less than 30 continuous days use or possession. The terms of the lease must state that the property is only accessible to you for less than 30 days.
 - l. Interests in residential units for residential purposes on a month-to-month basis pending destruction or removal to construct a public highway or building.
 - m. Interest of a contractor solely for public works construction purposes.

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.



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FEDERAL PERMIT OR LEASE

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(Minimum \$5.00)

Total Payment Enclosed

WASHINGTON STATE DEPARTMENT OF REVENUE

Location Codes

ADAMS COUNTY	Code	GRAYS HARBOR COUNTY	Code	LINCOLN COUNTY (Cont'd)	Code	SNOHOMISH COUNTY (Cont'd)	Code
Unincorporated Areas.....	0100	Unincorporated Areas.....	1400	Reardan.....	2206	Mountlake Terrace.....	3113
Hatton.....	0101	Aberdeen.....	1401	Sprague.....	2207	Mukilteo.....	3114
Lind.....	0102	Cosmopolis.....	1402	Wilbur.....	2208	Snohomish (City).....	3115
Othello.....	0103	Elma.....	1403	MASON COUNTY		Stanwood.....	3116
Ritzville.....	0104	Hoquiam.....	1404	Unincorporated Areas.....	2300	Sultan.....	3117
Washtucna.....	0105	McCleary.....	1405	Shelton.....	2301	Woodway.....	3118
ASOTIN COUNTY		Montesano.....	1406	OKANOGAN COUNTY		SPOKANE COUNTY	
Unincorporated Areas.....	0200	Oakville.....	1407	Unincorporated Areas.....	2400	Unincorporated Areas.....	3200
Asotin (City).....	0201	Ocean Shores.....	1409	Brewster.....	2401	Unincorporated PTBA.....	3232
Clarkston.....	0202	Westport.....	1408	Concouilly.....	2402	Airway Heights.....	3201
BENTON COUNTY		ISLAND COUNTY		Coulee Dam.....	2403	Cheney.....	3202
Unincorporated Areas.....	0300	Unincorporated Areas.....	1500	Elmer City.....	2404	Deer Park.....	3203
Unincorporated PTBA.....	0333	Unincorporated PTBA.....	1515	Nespelem.....	2405	Fairfield.....	3204
Benton City.....	0301	Coupeville.....	1501	Okanogan (City).....	2406	Latah.....	3205
Kennewick.....	0302	Langley.....	1502	Omak.....	2407	Medical Lake.....	3206
Prosser.....	0303	Oak Harbor.....	1503	Oroville.....	2408	Millwood.....	3207
Richland.....	0304	JEFFERSON COUNTY		Pateros.....	2409	Rockford.....	3208
West Richland.....	0305	Unincorporated Areas.....	1600	Riverside.....	2410	Spangle.....	3209
CHELAN COUNTY		Port Townsend.....	1601	Tonasket.....	2411	Spokane (City).....	3210
Unincorporated Areas.....	0400	KING COUNTY		Twisp.....	2412	Waverly.....	3211
Cashmere.....	0401	Unincorporated Areas.....	1700	Winthrop.....	2413	STEVENS COUNTY	
Chelan (City).....	0402	Algona.....	1701	PACIFIC COUNTY		Unincorporated Areas.....	3300
Entiat.....	0403	Auburn.....	1702	Unincorporated Areas.....	2500	Chewelah.....	3301
Leavenworth.....	0404	Beaux Arts Village.....	1703	Ilwaco.....	2501	Colville.....	3302
Wenatchee.....	0405	Bellevue.....	1704	Long Beach.....	2502	Kettle Falls.....	3303
CLALLAM COUNTY		Black Diamond.....	1705	Raymond.....	2503	Marcus.....	3304
Unincorporated Areas.....	0500	Bothell/King.....	1706	South Bend.....	2504	Northport.....	3305
Forks.....	0501	Burien.....	1734	PEND OREILLE COUNTY		Springdale.....	3306
Port Angeles.....	0502	Carnation.....	1707	Unincorporated Areas.....	2600	THURSTON COUNTY	
Sequim.....	0503	Clyde Hill.....	1708	Cusick.....	2601	Unincorporated Areas.....	3400
CLARK COUNTY		Des Moines.....	1709	Ione.....	2602	Unincorporated PTBA.....	3434
Unincorporated Areas.....	0600	Duvall.....	1710	Metaline.....	2603	Bucoda.....	3401
Battle Ground.....	0601	Enumclaw.....	1711	Metaline Falls.....	2604	Lacey.....	3402
Camas.....	0602	Federal Way.....	1732	Newport.....	2605	Olympia.....	3403
La Center.....	0603	Hunts Point.....	1713	PIERCE COUNTY		Rainier.....	3404
Ridgefield.....	0604	Issaquah.....	1714	Unincorporated Areas.....	2700	Tenino.....	3405
Vancouver.....	0605	Kent.....	1715	Unincorporated PTBA.....	2727	Tumwater.....	3406
Washougal.....	0606	Kirkland.....	1716	Bonney Lake.....	2701	Yelm.....	3407
Yacolt.....	0607	Lake Forest Park.....	1717	Buckley.....	2702	WAHKIAKUM COUNTY	
COLUMBIA COUNTY		Medina.....	1718	Carbonado.....	2703	Unincorporated Areas.....	3500
Unincorporated Areas.....	0700	Mercer Island.....	1719	DuPont.....	2704	Cathlamet.....	3501
Dayton.....	0701	Newcastle.....	1736	Eatonville.....	2705	WALLA WALLA COUNTY	
Starbuck.....	0702	Normandy Park.....	1721	Edgewood.....	2720	Unincorporated Areas.....	3600
COWLITZ COUNTY		North Bend.....	1722	Fife.....	2706	Unincorporated PTBA.....	3636
Unincorporated Areas.....	0800	Pacific.....	1723	Firecrest.....	2707	College Place.....	3601
Castle Rock.....	0801	Redmond.....	1724	Gig Harbor.....	2708	Prescott.....	3602
Kalama.....	0802	Renton.....	1725	Milton.....	2709	Waitsburg.....	3603
Kelso.....	0803	Sea-Tac.....	1733	Orting.....	2710	Walla Walla (City).....	3604
Longview.....	0804	Seattle.....	1726	Pacific.....	2723	WHATCOM COUNTY	
Woodland.....	0805	Shoreline.....	1737	Puyallup.....	2711	Unincorporated Areas.....	3700
DOUGLAS COUNTY		Skykomish.....	1727	Roy.....	2712	Unincorporated PTBA.....	3737
Unincorporated Areas.....	0900	Snoqualmie.....	1728	Ruston.....	2713	Bellingham.....	3701
Unincorporated PTBA.....	0909	Tukwila.....	1729	South Prairie.....	2714	Blaine.....	3702
Bridgeport.....	0901	Woodinville.....	1735	Steilacoom.....	2715	Everson.....	3703
East Wenatchee.....	0902	Yarrow Point.....	1730	Sumner.....	2716	Ferndale.....	3704
Mansfield.....	0903	KITSAP COUNTY		Tacoma.....	2717	Lynden.....	3705
Rock Island.....	0904	Unincorporated Areas.....	1800	University Place.....	2719	Nooksack.....	3706
Waterville.....	0905	Unincorporated PTBA.....	1818	Wilkeson.....	2718	Sumas.....	3707
FERRY COUNTY		Bainbridge Island.....	1804	SAN JUAN COUNTY		WHITMAN COUNTY	
Unincorporated Areas.....	1000	Bremerton.....	1801	Unincorporated Areas.....	2800	Unincorporated Areas.....	3800
Republic.....	1001	Port Orchard.....	1802	Friday Harbor.....	2801	Albion.....	3801
FRANKLIN COUNTY		Poulsbo.....	1803	SKAGIT COUNTY		Colfax.....	3802
Unincorporated Areas.....	1100	Winslow.....	1804	Unincorporated Areas.....	2900	Colton.....	3803
Unincorporated PTBA.....	1111	KITTITAS COUNTY		Anacortes.....	2901	Endicott.....	3804
Connell.....	1101	Unincorporated Areas.....	1900	Burlington.....	2902	Farmington.....	3805
Kahlotus.....	1102	Cle Elum.....	1901	Concrete.....	2903	Garfield.....	3806
Mesa.....	1103	Ellensburg.....	1902	Hamilton.....	2904	La Crosse.....	3807
Pasco.....	1104	Kittitas (City).....	1903	La Conner.....	2905	Lamont.....	3808
GARFIELD COUNTY		Roslyn.....	1904	Lyman.....	2906	Malden.....	3809
Unincorporated Areas.....	1200	South Cle Elum.....	1905	Mount Vernon.....	2907	Oakesdale.....	3810
Pomeroy.....	1201	KLICKITAT COUNTY		Sedro Woolley.....	2908	Palouse.....	3811
GRANT COUNTY		Unincorporated Areas.....	2000	SKAMANIA COUNTY		Pullman.....	3812
Unincorporated Areas.....	1300	Bingen.....	2001	Unincorporated Areas.....	3000	Rosalia.....	3813
Coulee City.....	1301	Goldendale.....	2002	North Bonneville.....	3001	St. John.....	3814
Electric City.....	1302	White Salmon.....	2003	Stevenson.....	3002	Tekoa.....	3815
Ephrata.....	1303	LEWIS COUNTY		SNOHOMISH COUNTY		Uniontown.....	3816
George.....	1304	Unincorporated Areas.....	2100	Unincorporated Areas.....	3100	YAKIMA COUNTY	
Grand Coulee.....	1305	Centralia.....	2101	Unincorporated PTBA.....	3131	Unincorporated Areas.....	3900
Hartline.....	1306	Chehalis.....	2102	Arlington.....	3101	Grandview.....	3901
Krupp.....	1307	Morton.....	2103	Bothell/Snohomish.....	3120	Granger.....	3902
Mattawa.....	1308	Mossyrock.....	2104	Brier.....	3102	Harrah.....	3903
Moses Lake.....	1309	Napavine.....	2105	Darrington.....	3103	Mabton.....	3904
Quincy.....	1310	Pe Ell.....	2106	Edmonds.....	3104	Moxee City.....	3905
Royal City.....	1311	Toledo.....	2107	Everett.....	3105	Naches.....	3906
Soap Lake.....	1312	Vadar.....	2108	Gold Bar.....	3106	Selah.....	3907
Warden.....	1313	Winlock.....	2109	Granite Falls.....	3107	Sunnyside.....	3908
Wilson Creek.....	1315	LINCOLN COUNTY		Index.....	3108	Tieton.....	3909
		Unincorporated Areas.....	2200	Lake Stevens.....	3109	Toppenish.....	3910
		Almira.....	2201	Lynnwood.....	3110	Union Gap.....	3911
		Creston.....	2202	Marysville.....	3111	Wapato.....	3912
		Davenport.....	2203	Mill Creek.....	3119	Yakima (City).....	3913
		Harrington.....	2204	Monroe.....	3112	Zillah.....	3914
		Odessa.....	2205				

PTBA Public Transportation Benefit
Area Unincorporated Areas are
locations outside incorporated limits.